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STATE OF FLORIDA  
OFFICE OF THE AUDITOR GENERAL

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JUNE 28, 1996

QUALITY CONTROL REVIEW OF THE  
OFFICE OF CHIEF INSPECTOR  
GENERAL/INTERNAL AUDIT FUNCTION  
OF THE FLORIDA DEPARTMENT OF  
EDUCATION, DIVISION OF  
UNIVERSITIES, BOARD OF REGENTS

FOR THE PERIOD JANUARY 1, 1995,  
THROUGH DECEMBER 31, 1995



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STATE OF FLORIDA  
OFFICE OF THE AUDITOR GENERAL  
POST OFFICE BOX 1735  
TALLAHASSEE, FLORIDA 32302-1735

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REPORT NUMBER: 12778

JUNE 28, 1996

The President of the Senate, the Speaker of the  
House of Representatives, and the  
Legislative Auditing Committee

Pursuant to the provisions of Sections 11.45 and 20.055, Florida Statutes, and as part of the Legislature's oversight responsibility for operation of State agencies, I have directed the performance of a QUALITY CONTROL REVIEW OF THE OFFICE OF CHIEF INSPECTOR GENERAL/INTERNAL AUDIT FUNCTION OF THE FLORIDA DEPARTMENT OF EDUCATION, DIVISION OF UNIVERSITIES, BOARD OF REGENTS, FOR THE PERIOD JANUARY 1, 1995, THROUGH DECEMBER 31, 1995. This report presents the results of our review.

Respectfully submitted,



Charles L. Lester, CPA  
Auditor General

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QUALITY CONTROL REVIEW OF THE OFFICE OF CHIEF INSPECTOR GENERAL/INTERNAL  
AUDIT FUNCTION OF THE FLORIDA DEPARTMENT OF EDUCATION, DIVISION OF  
UNIVERSITIES, BOARD OF REGENTS, FOR THE PERIOD JANUARY 1, 1995 , THROUGH DECEMBER  
31, 1995

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QUALITY CONTROL REVIEW OF THE OFFICE OF CHIEF INSPECTOR GENERAL/INTERNAL AUDIT FUNCTION OF THE FLORIDA DEPARTMENT OF EDUCATION, DIVISION OF UNIVERSITIES, BOARD OF REGENTS, FOR THE PERIOD JANUARY 1, 1995, THROUGH DECEMBER 31, 1995

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## AGENCY ADMINISTRATION AND SCOPE OF REVIEW

This summary presents, in a condensed manner, the findings and recommendations detailed in this report on the Quality Control Review of the Office of Chief Inspector General/Internal Audit Function of the Florida Department of Education, Division of Universities, Board of Regents, for the period January 1, 1995, through December 31, 1995. The entire report, including the Exhibits, should be read for a comprehensive understanding of the background; scope, objectives, and methodology; and findings and recommendations related to this review. The scope, objectives, and methodology are included in this report as Exhibit A.

During the review period, Dr. Charles B. Reed served as Chancellor of the State University System (SUS) and Chief Administrative Officer of the Board of Regents (Board). Within the Office of Chief Inspector General, David P. Coury served as the Board's Chief Inspector General. As of December 31, 1995, there were 4 professional positions assigned to the Board's Office of Chief Inspector General and 49 professional positions assigned to the nine Offices of Inspectors General established in the SUS.

The Board's Office of Chief Inspector General and the SUS Offices of Inspectors General issued 68 reports on audits of internal agency administration and completed 93 investigations during the review period. The reports on these projects include 68 reports identified as subject to review by the Auditor General in accordance with Section 20.055(5)(f), Florida Statutes. Our review included an evaluation of 18 of these audit reports and the related working papers for compliance with applicable professional auditing standards and specific provisions of Section 20.055, Florida Statutes, related to the operation of State agencies' offices of inspectors

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QUALITY CONTROL REVIEW OF THE OFFICE OF CHIEF INSPECTOR GENERAL/INTERNAL AUDIT FUNCTION OF THE FLORIDA DEPARTMENT OF EDUCATION, DIVISION OF UNIVERSITIES, BOARD OF REGENTS, FOR THE PERIOD JANUARY 1, 1995, THROUGH DECEMBER 31, 1995

general.

## FINDINGS AND RECOMMENDATIONS

The Office Generally Complied With Applicable Professional Standards and Specific Florida Statutes Relating to the Operation of the Office of Chief Inspector General.

In our opinion, the system of quality control related to the Office of Chief Inspector General and the internal audit function of the Florida Board of Regents was generally adequate to reasonably ensure compliance with professional auditing standards, applicable Office of Chief Inspector General policies and procedures, and specific provisions of Section 20.055, Florida Statutes, as of December 31, 1995. A matter which should be addressed by management is discussed below.

### Compliance with Specific Provisions of Section 20.055, Florida Statutes

The Chief Inspector General did not Conduct Audits of the Board of Regents' Central Office.

Contrary to the requirements of Section 20.055(5), Florida Statutes, the Chief Inspector General did not conduct audits of the Board of Regents' Central Office.

Section 20.055(5), Florida Statutes, requires inspectors general to conduct financial, compliance, electronic data processing, and performance audits. However, Board of Regents' Rule 6C-1.014, Florida Administrative Code, indicates that the primary duties of the Chief Inspector General are supportive/administrative in nature. While we do not dispute the necessity of the supportive/administrative duties performed, we do not believe that the performance of those duties relieves the Chief Inspector General of the statutory mandate to conduct audits of the Board of Regents. Accordingly, we recommend that the scope of work of the

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QUALITY CONTROL REVIEW OF THE OFFICE OF CHIEF INSPECTOR GENERAL/INTERNAL AUDIT FUNCTION OF THE FLORIDA DEPARTMENT OF EDUCATION, DIVISION OF UNIVERSITIES, BOARD OF REGENTS, FOR THE PERIOD JANUARY 1, 1995, THROUGH DECEMBER 31, 1995

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Chief Inspector General include audits of the Board's Central Office. (See paragraphs 15 through 18.)

AGENCY RESPONSE The Chancellor's written response to the findings and recommendations included in this report is shown as Exhibit F.

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Paragraph  
Number

## BACKGROUND

- (1) Section 20.055, Florida Statutes, requires that each State agency as defined in Section 20.055(1)(a), Florida Statutes, establish an office of inspector general. Sections 20.055(3)(a) and (3)(b), Florida Statutes, require that the inspector general be appointed by, report to, and be under the general supervision of the agency head.
- (2) Section 20.055(5), Florida Statutes, requires that each inspector general review and evaluate internal controls necessary to ensure the accountability of the State agency and conduct financial, compliance, electronic data processing, and performance audits of the agency. Additionally, Section 20.055(5), Florida Statutes, requires that the performance of internal audits be under the direction of the inspector general, except that if the inspector general does not possess the qualifications specified in Section 20.055(4), Florida Statutes, the performance of internal audits shall be under the direction of the director of auditing. Section 20.055(5), Florida Statutes, further requires such audits to be conducted in accordance with the current Standards for the Professional Practice of Internal Auditing and subsequent Internal Auditing Standards or Statements on Internal Auditing Standards published by The Institute of Internal Auditors, Inc., or, where appropriate, in accordance with generally accepted government auditing standards. Pursuant to Section 20.055(4), Florida Statutes, to ensure that State agency audits are performed in accordance with applicable auditing standards, the inspector general, or the director of auditing within the inspector general's office, must satisfy certain education and experience requirements.
- (3) Section 20.055(5)(f), Florida Statutes, requires the Auditor General to review a sample of each agency's internal audit reports at least once every three years to evaluate the extent of compliance by the office of inspector general with the current Standards for the Professional Practice of Internal

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QUALITY CONTROL REVIEW OF THE OFFICE OF CHIEF INSPECTOR GENERAL/INTERNAL  
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31, 1995

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Auditing or, if appropriate, generally accepted government auditing standards. The Standards for the Professional Practice of Internal Auditing consist of five general standards common in purpose and scope to standards promulgated by the United States Comptroller General as generally accepted government auditing standards. For purposes of our review, we were guided by the following categorization of standards established by The Institute of Internal Auditors, Inc., in its Standards for the Professional Practice of Internal Auditing:

- Independence - Internal auditors should be independent of the activities they audit.
  - Professional Proficiency - Internal audits should be performed with proficiency and due professional care.
  - Scope of Work - The scope of internal auditing should encompass the examination and evaluation of the adequacy and effectiveness of the organization's system of internal control and the quality of performance in carrying out assigned responsibilities.
  - Performance of Audit Work - Audit work should include planning the audit, examining and evaluating information, communicating results, and following up.
  - Management of the Internal Auditing Department - The director of internal auditing should properly manage the internal auditing department.
- (4) During the review period, pursuant to Section 240.2011, Florida Statutes, the State University System (SUS) of the State of Florida consisted of the Board of Regents (Board) of the Division of Universities of the Florida Department of Education and ten State Universities. As of the end of our review period, December 31, 1995, the campus of the tenth State University, the Florida Gulf Coast University, was in the process of being constructed. The Board, subject to the

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QUALITY CONTROL REVIEW OF THE OFFICE OF CHIEF INSPECTOR GENERAL/INTERNAL  
AUDIT FUNCTION OF THE FLORIDA DEPARTMENT OF EDUCATION, DIVISION OF  
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general supervision of the State Board of Education, is the policy-making body of the SUS. Section 240.209, Florida Statutes, provides that the Board is primarily responsible for adopting systemwide rules and policies; planning for the future needs of the SUS; planning the programmatic, financial, and physical development of the SUS; reviewing and evaluating the various programs at the universities; coordinating program development among the universities; and monitoring the fiscal performance of the universities.

- (5) Members of the Board of Regents serving during the review period were as follows:

Frank T. Brogan, Commissioner of Education  
James F. Heekin, Chairman from 9-15-95,  
Vice Chairman to 9-15-95  
Elizabeth G. Lindsey, Vice Chairman from 9-15-95  
Audrea I. Anderson  
Julian Bennett, Jr.  
Paul L. Cejas  
Charlton B. Daniel, Jr.  
Perla Hantman  
Gwendolyn F. McLin  
Jon C. Moyle, Chairman to 9-15-95  
Dennis M. Ross  
Steven J. Uhlfelder  
Welcom H. Watson  
Cornelia Sha'Ron James from 9-12-95 (1)  
Jason J. Rosenberg to 9-1-95 (1)

Note: (1) A full-time student voting member for one year in accordance with Section 240.207(1), Florida Statutes.

- (6) The Chancellor is responsible for administration of the SUS under policies prescribed by the Board. During the review period, Dr. Charles B. Reed served as Chancellor of the SUS and Chief Administrative Officer of the Board. The Chancellor

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QUALITY CONTROL REVIEW OF THE OFFICE OF CHIEF INSPECTOR GENERAL/INTERNAL  
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delegated various responsibilities for the internal audit function to the Board's Office of Chief Inspector General and the employee designated as the Chief Inspector General.

- (7) Board of Regents Rule 6C-1.014, Florida Administrative Code, provides that the Chief Inspector General of the SUS and the Inspector General at each university shall be responsible for implementing the requirements of Section 20.055, Florida Statutes. The Rule further provides that the primary duties of the Chief Inspector General at the Board's Central Office shall include: establishing policy and direction for the SUS Inspector General function; developing, publishing, and maintaining a SUS Operations Manual for the Offices of Inspectors General of the State universities; and monitoring the implementation of each university's Office of Inspector General annual work plan and reporting to the Chancellor and the Board on the results of those plans.
- (8) The Chief Inspector General is organizationally established under the Chancellor while the Inspectors General at each State university are organizationally established under the university presidents. As indicated in paragraph 7, above, the Board's Chief Inspector General does not have direct authority over the university inspectors general. This is also illustrated in the organizational chart included in this report as Exhibit B.
- (9) Within the Board's Office of Chief Inspector General, David P. Coury served as Chief Inspector General during the review period. As of December 31, 1995, there were 4 professional positions (including the Chief Inspector General position) assigned and filled in the Board's Office of Chief Inspector General. Forty-nine professional positions were assigned to the SUS Offices of Inspectors General as of December 31, 1995, of which 43 were filled. See Exhibit C of this report for a schedule of assigned and filled positions by location.
- (10) Section 20.055(2)(i), Florida Statutes, effective October 1, 1994, provides that it shall be the duty and responsibility of

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Number

each inspector general to ensure that an appropriate balance is maintained in the office of inspector general between audit, investigative, and other accountability activities. Upon our request, the Chief Inspector General provided information estimating the percentage of work effort devoted to activities performed during the review period by the Board's Office of Chief Inspector General and the individual SUS Offices of Inspectors General. This information is presented as Exhibit D of this report.

## FINDINGS AND RECOMMENDATIONS

### Compliance With Professional Auditing Standards

- (11) Section 20.055, Florida Statutes, requires adherence to the current Standards for the Professional Practice of Internal Auditing or, where appropriate, generally accepted government auditing standards. Accordingly, management is responsible for establishing and maintaining a system of quality control which provides management with reasonable, but not absolute, assurance that audits will be conducted in accordance with professional auditing standards. The design of such a system should include consideration of the Office of Inspector General's and the internal audit function's objectives, policies and procedures, and organization and an assessment of the expected benefits and related costs of quality control policies and procedures.
- (12) Because of inherent limitations in any system of quality control, instances of procedural noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the system to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

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QUALITY CONTROL REVIEW OF THE OFFICE OF CHIEF INSPECTOR GENERAL/INTERNAL  
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- (13) In our opinion, the system of quality control established by the Board relating to the Board's Office of Chief Inspector General and the Offices of Inspectors General/internal audit function of the State University System was generally adequate to reasonably ensure compliance with professional auditing standards and with applicable Office of Chief Inspector General policies and procedures as of December 31, 1995.

Compliance With  
Specific Provisions  
of Section 20.055,  
Florida Statutes

- (14) We have reviewed the Florida Department of Education, Division of Universities, Board of Regents' compliance with specific provisions of Section 20.055, Florida Statutes, governing the operation of the Office of Chief Inspector General and the SUS Offices of Inspectors General/internal audit functions. As part of our review, we performed such tests and other review procedures as we considered necessary. Except as noted in the following paragraphs, our review indicated that the Board had generally complied with those provisions of Section 20.055, Florida Statutes, which relate to the operation of State agencies' offices of inspectors general and internal audit functions.

- (15) Contrary to the requirements of Section 20.055(5), Florida Statutes, the Chief Inspector General did not conduct audits of the Board of Regents' Central Office.

- (16) Section 20.055(5), Florida Statutes, provides that inspectors general shall conduct financial, compliance, electronic data processing, and performance audits of their agency and prepare audit reports of their findings. We noted that although, as shown in Exhibit E of this report, internal audits were conducted by the Inspectors General at the individual State universities, audits were not conducted of the Board's Central Office during our review period.

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QUALITY CONTROL REVIEW OF THE OFFICE OF CHIEF INSPECTOR GENERAL/INTERNAL  
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- (17) As discussed in paragraph 7, the Board has established that the Chief Inspector General and the university Inspectors General comprise the Office of Inspector General/internal audit function for the State University System. Board of Regents Rule 6C-1.014, Florida Administrative Code, indicates that the primary duties of the Chief Inspector General are supportive/administrative in nature (i.e., his primary function is not the performance of audits). This description is consistent with the 1994-95 and 1995-96 fiscal year work plans for the Office of Chief Inspector General (formerly the Office of Internal Auditing Management). The 1994-95 fiscal year work plan did not include any planned audits of the Board, as a staffing analysis indicated that after the performance of supportive/administrative duties there were no available hours to conduct audits. The 1995-96 fiscal year work plan allocated six percent of available work time for the conduct of one audit; which was subsequently canceled because of unforeseen activities that had to be performed. Both of these plans were approved by the Chancellor.
- (18) While we do not dispute the necessity of the supportive/administrative duties performed by the Chief Inspector General, we do not believe that the performance of those duties relieves the Chief Inspector General of the statutory mandate of Section 20.055(5), Florida Statutes, to conduct audits of the Board of Regents. Accordingly, we recommend that the scope of work of the Chief Inspector General include audits of the Board's Central Office.

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QUALITY CONTROL REVIEW OF THE OFFICE OF CHIEF INSPECTOR GENERAL/INTERNAL  
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31, 1995

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Number

PRIOR REVIEW  
FINDINGS

- (19) The Board has substantially corrected the deficiencies noted in report No. 12144, dated July 13, 1993.

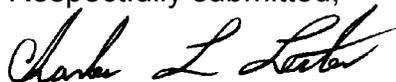
STATEMENT  
FROM  
AGENCY  
OFFICIAL

- (20) In accordance with the provisions of Section 11.45(7)(d), Florida Statutes, a list of review findings was submitted to the Chancellor of the Florida Department of Education, Division of Universities, Board of Regents. The Chancellor's written response to the findings and recommendations included in this report is shown as Exhibit F.

AUTHORITY

- (21) Pursuant to the provisions of Sections 11.45 and 20.055, Florida Statutes, and as part of the Legislature's oversight responsibility for operation of State agencies, this report, including all Exhibits thereto, presents the results of the QUALITY CONTROL REVIEW OF THE OFFICE OF CHIEF INSPECTOR GENERAL/INTERNAL AUDIT FUNCTION OF THE FLORIDA DEPARTMENT OF EDUCATION, DIVISION OF UNIVERSITIES, BOARD OF REGENTS, FOR THE PERIOD JANUARY 1, 1995, THROUGH DECEMBER 31, 1995.

Respectfully submitted,



Charles L. Lester, CPA  
Auditor General

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QUALITY CONTROL REVIEW OF THE OFFICE OF CHIEF INSPECTOR GENERAL/INTERNAL  
AUDIT FUNCTION OF THE FLORIDA DEPARTMENT OF EDUCATION, DIVISION OF  
UNIVERSITIES, BOARD OF REGENTS, FOR THE PERIOD JANUARY 1, 1995 , THROUGH DECEMBER  
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EXHIBITS

Exhibit A      Scope, Objectives, and Methodology

Exhibit B      Organizational Chart of Inspectors General

Exhibit C      Summary of Positions Assigned and Filled

Exhibit D      Summary of Percentage of Work Effort

Exhibit E      Summary of Audits and Investigations

Exhibit F      Statement from Agency Official

EXHIBIT A  
Scope, Objectives, and Methodology

Pursuant to Section 20.055(5), Florida Statutes, the inspector general is responsible for conducting financial, compliance, electronic data processing, and performance audits of the agency and preparing reports of the findings. During the review period, the Board of Regents' (Board) Office of Chief Inspector General and nine State universities' Offices of Inspectors General completed various projects as directed by the Board, the Chancellor, and/or the university Presidents and determined by the Chief Inspector General and/or Inspectors General. The reports on these projects, as summarized in Exhibit E, include 68 audit reports identified as subject to review by the Auditor General in accordance with Section 20.055(5)(f), Florida Statutes. Our review included an evaluation of 18 of these audit reports and the related working papers for compliance with applicable professional auditing standards.

The objectives of our review were: (1) to study and evaluate the policies, procedures, and practices of the Office of Chief Inspector General, including the internal audit function, to determine the extent to which management's system of quality control provides reasonable assurance that established policies and procedures and applicable auditing standards are being followed; (2) to determine the extent of compliance with specific provisions of Section 20.055,

Florida Statutes, governing State agencies' offices of inspectors general and the internal audit functions; and (3) to provide recommendations for improving the Board's Office of Chief Inspector General and the internal audit function.

The selection of reports for review was guided by the policies and procedures for performing quality control reviews approved by The Institute of Internal Auditors, Inc., other authoritative organizations, and the Auditor General. Audit reports selected for review were selected from a listing provided by the Chief Inspector General which represents all audit reports issued during our review period.

Section 20.055(5)(a), Florida Statutes, requires that all audit reports issued by the internal audit staff include a statement that the audit was conducted in accordance with the Standards for the Professional Practice of Internal Auditing issued by The Institute of Internal Auditors, Inc., or generally accepted government auditing standards, as appropriate. Our review was limited to audits which referenced applicable standards and which are required to be reviewed by law or professional auditing standards. We selected a representative sample of audits in a manner that enabled us to examine the quality of work employed during the period under review. A table summarizing the audit and investigative activities of the Office of

EXHIBIT A (Continued)  
Scope, Objectives, and Methodology

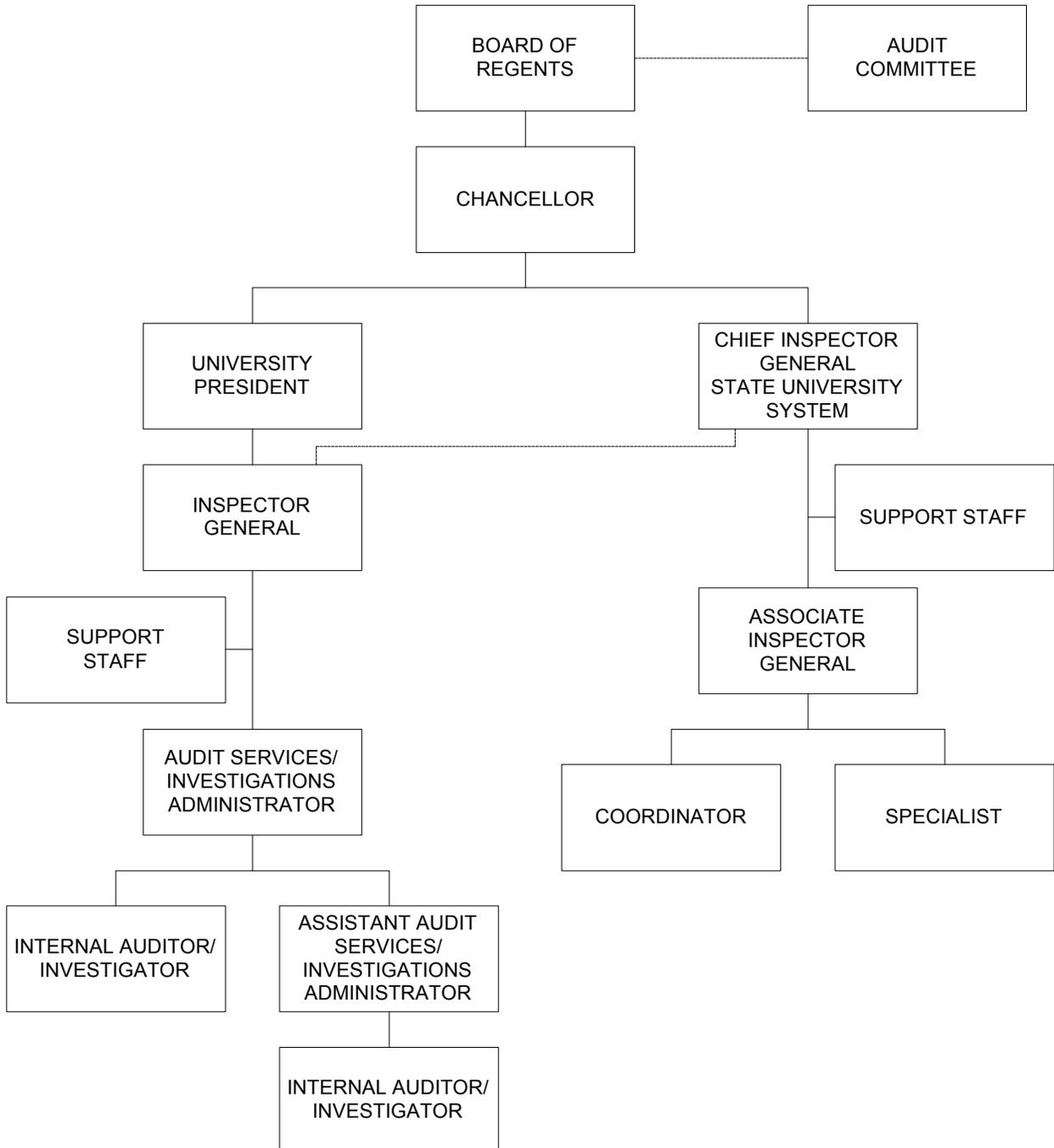
Chief Inspector General and the individual university Offices of Inspectors General during our review period and the percentage of audit work included in our review is included in this report as Exhibit E.

Our review of the Board's Office of Chief Inspector General and the internal audit function was based primarily on the methodology presented in The Institute of Internal Auditors' Quality Assurance Review Manual for Internal Auditing. Our review included the evaluation of Office of Chief Inspector General policies and

procedures in effect for internal audit work completed during the period January 1, 1995, through December 31, 1995; surveys of managerial staff whose respective operations had been audited by the internal audit organization; review of a questionnaire completed by the Board's Chief Inspector General; a survey of internal audit staff; a review of a sample of internal audit reports and related working papers; and such other review procedures as we considered necessary in the circumstances.

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 AUDIT FUNCTION OF THE FLORIDA DEPARTMENT OF EDUCATION, DIVISION OF  
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EXHIBIT B  
 Organizational Chart of Inspectors General  
 As of December 31, 1995



QUALITY CONTROL REVIEW OF THE OFFICE OF CHIEF INSPECTOR GENERAL/INTERNAL  
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EXHIBIT C  
 Summary of Positions Assigned and Filled  
 Offices of Inspectors General  
 As of December 31, 1995

	<u>Assigned</u>	<u>Filled</u>
BOR - Board of Regents' Central Office	4	4
FAMU - Florida Agricultural and Mechanical University	4	3
FAU - Florida Atlantic University	4	4
FIU - Florida International University	5	4
FSU - Florida State University	7	6
UCF - University of Central Florida	6	6
UF - University of Florida	10	9
UNF - University of North Florida	3	2
USF - University of South Florida	7	6
UWF - University of West Florida	<u>3</u>	<u>3</u>
Total Positions Assigned and Filled as of December 31, 1995	<u>53</u>	<u>47</u>

Note: Section 240.2011, Florida Statutes, provides for a tenth State University. As of December 31, 1995, the campus of the tenth State University (Florida Gulf Coast University) was in the process of being constructed and an Office of Inspector General had not been established.

QUALITY CONTROL REVIEW OF THE OFFICE OF CHIEF INSPECTOR GENERAL/INTERNAL  
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EXHIBIT D  
 Summary of Percentage of Work Effort  
 Offices of Inspectors General  
 For the Period January 1, 1995, Through December 31, 1995

	B O R	F A M U	F A U	F I U	F S U	U C F	U F	U N F	U S F	U W F
Audits of Internal Agency Administration	—	55	78	39	75	72	71	52	71	66
Investigative Activities	5	6	4	33	3	13	12	10	8	5
Activities Related to Performance Measures, Standards, and Procedures for the Evaluation of State Agency Programs	10	7	9	5	4	4	5	20	4	5
Other:										
Inspector General Administration	35									
Inspector General Seminar	10									
Audit Follow-up Program	15	12		8						
Systemwide Audit Programs	10									
Reviews of Direct-Support Organizations	5									
Management Advisory Services		17	7	12	18	11	11	17	15	24
Miscellaneous	10	3	2	3	—	—	1	1	2	—
Percentage Total	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>

Note: Acronyms are defined on Exhibit C.

QUALITY CONTROL REVIEW OF THE OFFICE OF CHIEF INSPECTOR GENERAL/INTERNAL  
AUDIT FUNCTION OF THE FLORIDA DEPARTMENT OF EDUCATION, DIVISION OF  
UNIVERSITIES, BOARD OF REGENTS, FOR THE PERIOD JANUARY 1, 1995 , THROUGH DECEMBER  
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EXHIBIT E  
Summary of Audits and Investigations  
Offices of Inspectors General  
For the Period January 1, 1995, Through December 31, 1995

(4)	Audits						Investigation s
	Number of Audit Reports Issued	Hours Applied to Audits	Number of Audit Reports Reviewe d	Total Audit Hours Reviewe d	Percentage of Audit Effort Reviewed	Standards Reference d in Audit Reports Reviewed	Number of Investigation s Completed (3)
			-	-			
BOR	0	0	NA(1)	NA(1)	NA(1)	NA(1)	3
FAMU	3	1,854	2	1,151	62	(2)	4
FAU	6	2,645	2	734	28	(2)	7
FIU	9	4,410	2	987	22	(2)	14
FSU	11	7,640	2	1,902	25	(2)	20
UCF	7	4,064	2	1,448	36	(2)	4
UF	11	5,844	2	1,072	18	(2)	27
UNF	5	2,379	2	913	38	(2)	4
USF	10	4,071	2	975	24	(2)	7
UWF	<u>6</u>	<u>2,482</u>	<u>2</u>	<u>703</u>	28	(2)	<u>3</u>
Total	<u>68</u>	<u>35,389</u>	<u>18</u>	<u>9,885</u>	28		<u>93</u>

- Notes:
- (1) Not applicable, no audits were performed.
  - (2) GOVERNMENT AUDITING STANDARDS issued by the Comptroller General of the United States, United States General Accounting Office.
  - (3) Investigations did not reference professional auditing standards identified in Section 20.055, Florida Statutes. Therefore, investigative reports were not within the scope of this Quality Control Review.
  - (4) Acronyms are defined on Exhibit C.

QUALITY CONTROL REVIEW OF THE OFFICE OF CHIEF INSPECTOR GENERAL/INTERNAL  
AUDIT FUNCTION OF THE FLORIDA DEPARTMENT OF EDUCATION, DIVISION OF  
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31, 1995

EXHIBIT F  
Statement from Agency Official  
For the Period January 1, 1995, Through December 31, 1995



**STATE UNIVERSITY SYSTEM OF FLORIDA**  
325 West Gaines Street, Tallahassee, Florida 32399-1950

June 5, 1996

The Honorable Charles L. Lester  
Auditor General  
State of Florida  
Post Office Box 1735  
Tallahassee, Florida 32302

Dear Mr. Lester:

We have reviewed the preliminary and tentative findings and recommendations, resulting from the review of the Inspector General function of the State University System, for the year ended December 31, 1995. Our response to your recommendation is enclosed.

We appreciate your review, as it assists us in our continuing efforts to improve our Inspector General operations.

With kind regards,

Sincerely,

A handwritten signature in black ink that reads "Charles B. Reed".

Charles B. Reed  
Chancellor

CBR/hdc

Enclosure

AN EQUAL ACCESS/OPPORTUNITY—AFFIRMATIVE ACTION SYSTEM

University of Florida • Florida State University • Florida A&M University • University of South Florida • Florida Atlantic University  
Gainesville Tallahassee Tallahassee Tampa Boca Raton  
University of West Florida • University of Central Florida • Florida International University • University of North Florida • Florida Gulf Coast University  
Pensacola Orlando Miami Jacksonville Ft. Myers

EXHIBIT F (Continued)  
Statement from Agency Official  
For the Period January 1, 1995, Through December 31, 1995

Report  
Paragraph  
Number

(15-18)

Compliance with Specific Provisions of Section 20.055, Florida Statutes

Recommendation:

Accordingly, we recommend that the scope of work of the Chief Inspector General include audits of the Board's Central Office.

Response:

As indicated in the preliminary and tentative findings, an audit was scheduled to be performed of the Board's Central Office during 1995-96; however, because of unforeseen circumstances and priorities, the audit had to be cancelled. The scope of the work of the office of Chief Inspector General will continue to include periodic audits of the Board's Central Office.

Responsible Auditee: Mr. David P. Coury

Implementation Date: Ongoing

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OAG

STATE OF FLORIDA  
OFFICE OF THE AUDITOR GENERAL

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